



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SPENCER MUNICIPAL WATER UTILITY

Principal Office: 105 PARK STREET
P.O. BOX 360
SPENCER, WI 54479

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPENCER MUNICIPAL WATER UTILITY**Utility Address:** 105 PARK STREET

P.O. BOX 360

SPENCER, WI 54479

When was utility organized? 12/1/1940**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GERALD KOBS**Title:** VILLAGE CLERK TREASURER**Office Address:** VILLAGE OF SPENCER

105 PARK STREET

P.O. BOX 360

SPENCER, WI 54479

Telephone: (715) 659 - 5423**Fax Number:** (715) 659 - 5358**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MIKE FOTH**Title:****Office Address:** HAWKINS,ASH, BAPTIE AND COMPANY
101 WEST 29TH STREET
MARSHFIELD, WI 54449**Telephone:** (715) 387 - 1131**Fax Number:****E-mail Address:****Date of most recent audit report:** 3/1/2000**Period covered by most recent audit:** 12-31-1999

Names and titles of utility management including manager or superintendent:

Name: EUGENE BIALOZOR**Title:** WATER PLANT OPERATOR**Office Address:** VILLAGE OF SPENCER
608 EAST DEPOT STREET
P.O. BOX 360
SPENCER, WI 54479**Telephone:** (715) 659 - 5443**Fax Number:** (715) 659 - 3835**E-mail Address:**

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

DAVID BUSSE

JIM KILTY, CHAIRPERSON

DEANN LUEPKE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: N/A

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	240,447	242,869	1
Operating Expenses:			
Operation and Maintenance Expense (401)	98,407	98,751	2
Depreciation Expense (403)	37,916	27,225	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,308	2,993	5
Total Operating Expenses	139,631	128,969	
Net Operating Income	100,816	113,900	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	100,816	113,900	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,104	4,323	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,104	4,323	
Total Income	105,920	118,223	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	105,920	118,223	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,021	23,210	13
Amortization of Debt Discount and Expense (428)	440	440	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	21,461	23,650	
Net Income	84,459	94,573	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	270,222	175,649	19
Balance Transferred from Income (433)	84,459	94,573	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	354,681	270,222	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Explanation in footnotes	5,104	4
Total (Acct. 419):	5,104	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	240,447	0	0	0	240,447	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	240,447	0	0	0	240,447	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,527,629	2,203,210	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	404,571	377,820	2
Net Utility Plant	2,123,058	1,825,390	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,025	1,025	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,025	1,025	
Investment in Municipality (123)	0	0	5
Other Investments (124)	38,489	54,615	6
Special Funds (125)	0	9,285	7
Total Other Property and Investments	39,514	64,925	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(299,393)	(197,055)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,953	15,793	11
Other Accounts Receivable (143)	675	2,152	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,748	11,353	14
Materials and Supplies (150)	9,527	11,828	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	(262,490)	(155,929)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	675	1,115	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	10,917	0	20
Total Deferred Debits	11,592	1,115	
Total Assets and Other Debits	1,911,674	1,735,501	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	244,700	244,700	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	354,681	270,222	23
Total Proprietary Capital	599,381	514,922	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	133,212	103,615	25
Other long-Term Debt (224)	380,457	688,474	26
Total Long-Term Debt	513,669	792,089	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,242	2,446	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,004	12,233	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	12,246	14,679	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	786,378	413,811	38
Total Liabilities and Other Credits	1,911,674	1,735,501	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,527,629	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,527,629	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	404,571	0	0	0	9
Total Accumulated Provision	404,571	0	0	0	
Net Utility Plant	2,123,058	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	377,820				377,820	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,916				37,916	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	985				985	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	38,901	0	0	0	38,901	13
Debits during year						14
Book cost of plant retired	12,150				12,150	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,150	0	0	0	12,150	19
Balance End of Year	404,571	0	0	0	404,571	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,025			1,025	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,025	0	0	1,025	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	1,025	0	0	1,025	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,527	11,828	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,527	11,828	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND ISSUANCE COST	4,400	-3,725	675	1
Total			675	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	244,700	1
Changes during year (explain):		
NONE		2
Balance end of year	244,700	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
DUE TO GENERAL FUND	00/00/0000	00/00/0000	0.00%	133,212	1
Total for Account 223				133,212	
Other Long-Term Debt (224)					
Loan @ SSB	07/07/1995	07/03/2005	6.00%	34,374	2
Loan @ SSB	05/22/1998	05/22/2008	4.90%	226,628	3
LOAN @ CHEMICAL BANK	04/01/1992	04/01/2002	5.00%	119,455	4
Total for Account 224				380,457	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,308	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	3,308	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,013	7
PSC Remainder Assessment	295	8
Other (explain):		
NONE		9
Total payments and other debits	3,308	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BLANK	12,233	21,021	24,250	9,004	3
Subtotal	12,233	21,021	24,250	9,004	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	12,233	21,021	24,250	9,004	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	413,811	0	0	0	0	413,811	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
Equipment and supplies for the Water Treatment Plant	372,567					372,567	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	786,378	0	0	0	0	786,378	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessment Receivables	38,489	2
Total (Acct. 124):	38,489	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,953	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,953	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Due from sewer meter costs	675	11
Total (Acct. 143):	675	
Receivables from Municipality (145):		
Tax Account	12,748	12
Total (Acct. 145):	12,748	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
To reclassify fixed asset purchases to actual accounts	10,917	15
Total (Acct. 183):	10,917	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,977,154	0	0	0	1,977,154	1
Materials and Supplies	10,677	0	0	0	10,677	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	391,195	0	0	0	391,195	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	600,094	0	0	0	600,094	6
Other (specify):					0	7
Average Net Rate Base	996,542	0	0	0	996,542	
Net Operating Income	100,816	0	0	0	100,816	8
Net Operating Income as a percent of						
Average Net Rate Base	10.12%	N/A	N/A	N/A	10.12%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	244,700	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	312,451	3
Other (Specify):		4
Total Average Proprietary Capital	557,151	
Net Income		
Net Income	84,459	5
Percent Return on Proprietary Capital	15.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

We added approximately 1600' of water line on South Monroe St., Pine St., Birch St., and School St. in 1999.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account 419

Funds were borrowed in April of 1992 to replace water lines on Highway 98 and there are some monies still left over for final payment. Funds are invested with the Local Government Investment Pool and also included is interest from Special Assessments.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 13, 2000

Mr. Gerald Kobs, Village Clerk Treasurer
Spencer Municipal Water Utility
105 Park Street
P.O. Box 360
Spencer, WI 54479-0360

1999 Analytical Review DWCCA-5620-PJL

Dear Mr. Kobs:

Thank you for your response to our letter of May 9, 2000, concerning the analytical review of your 1999 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The items are numbered according to our previous correspondence.

1. The utility indicates that there was \$16,338 added to Account 345, Services on page W-8 which was for the replacement of water services. Given that there was just one water service reported as added during the year on page W-16, it is apparent the replacements were not reported in the services schedule. Please note that when a service is replaced, it is to be reported as both an addition and a retirement in columns (d) and (e) on page W-16. Also, we noted that there is only \$250 reported for retirements during the year for Account 345, Services on page W-8. Plant is to be retired at original cost. If \$250 represents the retirement value of the replaced services, it seems low compared to the \$16,338 addition for replaced services.

Please provide a corrected copy of the services schedule, page W-16 which shows the replacement services as both additions and retirements. If any adjustments are necessary to the Water Utility Plant in Service schedule for 1999 services retirements, please use the adjustment column of your 2000 annual report and explain the adjustment in a schedule note as "1999 retirements." If you have any questions regarding assigning a value to those retirements, please contact Jim Luckow of our staff at (608) 266-1282.

2. In the future, as directed in item number 7 of the head notes for the Property Tax Equivalent schedule, please provide in the footnotes for page W-7 the authorization description and the date of authorization on which the municipality forgave the tax.

3. We are unable to find evidence that the utility requested PSC authorization to amortize the water tower painting expense. Please note that in the future that before amortizing any expense you should submit a written request to this office for permission to do so. After receiving your request, the staff will review the information and submit a written reply to you.

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 AR response letters\5620.doc

cc: Mr. Jim Kilty, Chairperson

RESPONSE RECEIVED 8/25/00.

#1, corrected copy of page W-16 included.

#2, minutes from village council meeting of 12/20/99 included verifying that tax equiv. was forgiven.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 9, 2000

Mr. Gerald Kobs, Village Clerk Treasurer
Spencer Municipal Water Utility
105 Park Street
P.O. Box 360
Spencer, WI 54479-0360

1999 Analytical Review DWCCA-5620-PJL

Dear Mr. Kobs:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while the utility reports only one water service as added during the year in column (d) of page W-16, there is \$26,128 reported as additions during the year for Account 345, Services in column (c) of page W-8. Please explain.
2. As directed in the listing of edit check results, please provide an explanation of the zero amount reported for the property tax equivalent on page W-7.
3. During our review of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, we noted that in Account 183, Other Deferred Debits, the utility reports \$10,917 described as "to reclassify fixed asset purchases to actual accounts." Please provide a more detailed descriptor of what this amount relates to.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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FINANCIAL SECTION FOOTNOTES

cc: Mr. Jim Kilty, Chairperson

RESPONSE RECEIVED 6/2/00.

#1, the \$26,128 consists of \$9,290 from cwip for services added in prior years, \$16,338 from 1999 street projects, (one new service in 1999, the rest were replacements) and \$500 for one new service added in 1999.

#2, the village board annually forgives the tax equiv.

#3, the \$10,917 in a/c 183 is the remaining cost of a water tower painting project done in 1999. Original cost was \$16,375 which is being amortized over 3 years.

We will write for further clarification on the above items.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		238,360	1
Total Sales of Water		238,360	
Other Operating Revenues			
Forfeited Discounts (470)		0	2
Other Water Revenues (474)		2,087	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,087	
Total Operating Revenues		240,447	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		60,652	5
General Operating Expenses (680-690)		37,755	6
Total Operation and Maintenance Expenses		98,407	
Other Operating Expenses			
Depreciation Expense (403)		37,916	7
Amortization Expense (404)			8
Taxes (408)		3,308	9
Total Other Operating Expenses		41,224	
Total Operating Expenses		139,631	
NET OPERATING INCOME		100,816	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	645	23,768	119,223	4
Commercial	93	8,247	32,529	5
Industrial	6	2,247	5,740	6
Total Metered Sales to General Customers (461)	744	34,262	157,492	
Private Fire Protection Service (462)	7		4,740	7
Public Fire Protection Service (463)	1		70,081	8
Other Sales to Public Authorities (464)	12	1,859	6,047	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	764	36,121	238,360	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	70,081	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	70,081	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,377	7
Other (specify):		
curb stop turn on and hooking up water meters	710	8
Total Other Water Revenues (474)	2,087	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,502	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,355	3
Chemicals (630)	6,251	4
Supplies and Expenses (640)	11,234	5
Repairs of Water Plant (650)	12,310	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	60,652	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,858	8
Office Supplies and Expenses (681)	4,112	9
Outside Services Employed (682)	6,749	10
Insurance Expense (684)	4,652	11
Employees Pensions and Benefits (686)	8,341	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	43	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,755	
Total Operation and Maintenance Expenses	98,407	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		3,013	3
PSC Remainder Assessment		295	4
Other (specify): NONE			5
Total tax expense		3,308	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.248400				3
County tax rate	mills		7.708000				4
Local tax rate	mills		8.600000				5
School tax rate	mills		15.658200				6
Voc. school tax rate	mills		2.326500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.541100				10
Less: state credit	mills		2.036000				11
Net tax rate	mills		32.505100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.600000				14
Combined School Tax Rate	mills		17.984700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.584700				17
Total Tax Rate	mills		34.541100				18
Ratio of Local and School Tax to Total	dec.		0.769654				19
Total tax net of state credit	mills		32.505100				20
Net Local and School Tax Rate	mills		25.017684				21
Utility Plant, Jan. 1	\$	2,980,765	2,980,765				22
Materials & Supplies	\$	11,828	11,828				23
Subtotal	\$	2,992,593	2,992,593				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,992,593	2,992,593				26
Assessment Ratio	dec.		0.805000				27
Assessed Value	\$	2,409,037	2,409,037				28
Net Local & School Rate	mills		25.017684				29
Tax Equiv. Computed for Current Year	\$	60,269	60,269				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	400		1
Franchises and Consents (302)	134		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	534	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	124,453		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	124,453	0	
PUMPING PLANT			
Land and Land Rights (320)	30,541		12
Structures and Improvements (321)	43,181	559,309	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	175		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,737		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,900		20
Total Pumping Plant	113,534	559,309	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	217,395	250,000	23
Total Water Treatment Plant	217,395	250,000	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			400	1
Franchises and Consents (302)			134	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	534	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			124,453	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	124,453	
PUMPING PLANT				
Land and Land Rights (320)			30,541	12
Structures and Improvements (321)			602,490	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			175	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,737	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,900	20
Total Pumping Plant	0	0	672,843	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			467,395	23
Total Water Treatment Plant	0	0	467,395	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	92,950		26
Transmission and Distribution Mains (343)	648,346	243,909	27
Fire Mains (344)	0		28
Services (345)	110,517	26,128	29
Meters (346)	45,579	9,720	30
Hydrants (348)	66,470	24,033	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	963,862	303,790	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	6,902		38
Other Tangible Property (390)	0		39
Total General Plant	6,902	0	
Total utility plant in service directly assignable	1,426,680	1,113,099	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,426,680	1,113,099	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			92,950	26
Transmission and Distribution Mains (343)	9,500		882,755	27
Fire Mains (344)			0	28
Services (345)	250		136,395	29
Meters (346)	2,400		52,899	30
Hydrants (348)			90,503	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	12,150	0	1,255,502	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			6,902	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	6,902	
Total utility plant in service directly assignable	12,150	0	2,527,629	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	12,150	0	2,527,629	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,718	3,718	1
February			3,700	3,700	2
March			3,841	3,841	3
April			3,742	3,742	4
May			3,782	3,782	5
June			3,674	3,674	6
July			3,757	3,757	7
August			4,071	4,071	8
September			3,772	3,772	9
October			3,918	3,918	10
November			3,648	3,648	11
December			3,845	3,845	12
Total for year	0	0	45,468	45,468	
Less: Measured or estimated water used in main flushing and water treatment during year				1,200	13
Less: Other utility use				4,158	14
Other utility use explanation:					15
Water used for backwashing at the Well houses.					
Water pumped into distribution system				40,110	16
Less: Water sold				36,121	17
Losses and unaccounted for				3,989	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				257	21
Date of maximum: 2/10/1999					22
Cause of maximum:					23
high use					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 10/16/1999					25
Total KWH used for pumping for the year				137,710	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
307 SOUTH LASALLE	1	42	30	5,000	Yes	1
406 JEFFERSON	3	33	26	7,000	Yes	2
404 SOUTH LASALLE	4	44	30	123,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	4	1
Location	307 SOUTH LASALLE	406 JEFFERSON	404 SOUTH LASALLE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PONOMA	LAYNE	POMONA	5
Year Installed	1940	1992	1981	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	150	100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GE	FAIRBANKS MORSE	10
Year Installed	1940	1974	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	7	7	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1940	1967	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	123	124	10
Total capacity in gallons	50,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	250.0000	150.0000	19
			20
Is a corrosion control chemical used (yes, no)?	Y	Y	21
			22
Is water fluoridated (yes, no)?	Y	Y	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,030	0	950	0	2,080	1
M	D	6.000	50,411	860	0	0	51,271	2
M	D	8.000	11,356	0	0	0	11,356	3
M	D	10.000	7,999	740	0	0	8,739	4
Total Within Municipality			72,796	1,600	950	0	73,446	
Total Utility			72,796	1,600	950	0	73,446	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	732	1	8	0	725	65	1
M	1.000	3	8	0	0	11		2
M	1.250	4	0	0	0	4		3
M	1.500	8	3	0	0	11		4
M	2.000	4	4	0	0	8		5
M	3.000	1	0	0	0	1		6
Total Utility		752	16	8	0	760	65	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	732	84	80	0	736	0	1
1.000	8	1	0	0	9	0	2
1.250	5	0	0	0	5	0	3
1.500	8	0	0	0	8	0	4
2.000	5	1	0	0	6	0	5
4.000	4	0	0	0	4	2	6
Total:	762	86	80	0	768	2	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	644	78	3	4	0	7	736	1
1.000	0	6	1	1	0	1	9	2
1.250	0	4	0	0	0	1	5	3
1.500	0	4	1	3	0	0	8	4
2.000	0	4	1	1	0	0	6	5
4.000	0	0	0	4	0	0	4	6
Total:	644	96	6	13	0	9	768	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	98	6			104	2
Total Fire Hydrants	98	6	0	0	104	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	98
Number of distribution system valves end of year:	197
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Line 8 of account 474 changed on 4/5/00 from 2,010 to 710 per conversation between Ely Bonet and Gerald Kobs. PJJ

Water Operation & Maintenance Expenses (Page W-05)

Account 620

We placed our new water treatment plant on line and therefore we are using more electricity.

Account 630

With our new water treatment plant we are using less chemicals to treat the water. Our new filter is doing a great job in treating for iron and manganese.

Account 640

With the new water treatment plant we have used more supplies such as heat, daily supplies to run the plant. We had a few more expenses with the new plant that was not part of the construction contract that needed to be completed such as landscaping.

Account 681

Again it goes back to the new plant expenses with putting in a new phone system and other supplies needed for operation.

Account 650 changed on 4/5/00 from 13,610 to 12,310 per conversation between Ely Bonet and Gerald Kobs.
PJJ

Water Utility Plant in Service (Page W-08)

Account 332

This is the cost (250,000) of our filter in the new water treatment plant.

Account 321

This is the cost (559,309) of our new water treatment plant.

Water Mains (Page W-15)

The 860' of 6" water main was paid by the Water Utility and the 740' of 10" water main was part of our TIF District and will be paid back to the Utility from tax dollars over a period of years.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

On the inch and a half service added the property owner paid the Utility the actual cost to do the work as per Cz-1.

Schedule revised per updated copy received from clerk on 8/25/00. (see hard copy in correspondence file)

PJL
